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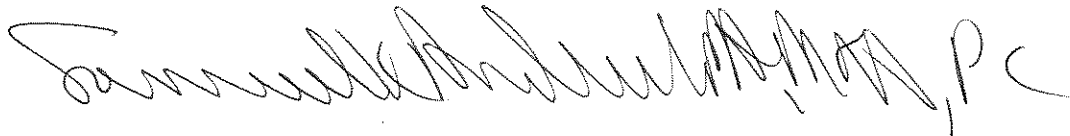
To the Town Council  
Town of Oak Ridge, North Carolina

Management is responsible for the accompanying financial statements of the Town of Oak Ridge which comprise the Balance Sheet - Modified Accrual Basis as of November 30, 2021, and the related Statement of Revenues and Expenses - Modified Accrual Basis for the period then ended and the accompanying supplementary information contained in Schedules 1, 2, 3, and 4, and for determining the modified accrual basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements and supplementary information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements and the accompanying supplementary information.

The financial statements are prepared in accordance with the modified accrual basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures required by the modified accrual basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's assets, liabilities, fund balance, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the Town of Oak Ridge.



Samuel K. Anders, C.P.A., M.S.A., P.C.

December 1, 2021

Town of Oak Ridge  
Balance Sheet  
Modified Accrual Basis  
As of November 30, 2021

**ASSETS**

Current Assets

Truist Checking	277,661.26
Petty Cash	100.00
Truist Money Market	19,769.04
Bank of OR Money Market	226,900.89
Pinnacle Money Market	3,532.04
Truist Bond Account	12,905.99
Bank of OR ICS Money Market	3,135,704.18
Bank of OR ARP Funding Account	828,042.00
Ad Valorem Tax Receivable	13,961.08
Sales Tax Refund Receivable	3,975.46
Total Current Assets	<u>4,522,551.94</u>

Total Assets 4,522,551.94

**LIABILITIES AND NET ASSETS**

Current Liabilities

Accounts Payable	26,371.80
Payroll Taxes Payable	1,417.03
Retirement Contributions Payable	8,789.78
Refundable Bonds	12,905.99
Total Current Liabilities	<u>49,484.60</u>

Other Liabilities

Deferred Inflows of Resources	13,961.08
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Total Liabilities 63,445.68

Fund Balance

Fund Balance - Committed - Capital Projects	1,685,863.84
Fund Balance - Restricted	
Stabilization by State Statute	205,633.00
Dog Park	507.75
Veterans Memorial Fund	50,822.74
Solid Waste Disposal Tax Reserve	46,708.46
Historic Heritage Grants	6,926.01
Fund Balance - Unassigned	2,462,644.46
Total Fund Balance	<u>4,459,106.26</u>

**TOTAL LIABILITIES AND FUND BALANCE 4,522,551.94**

Town of Oak Ridge  
Statement of Revenues and Expenses, Budget and Variance  
Modified Accrual Basis  
November 2021

Account Object	Description	Current Month	Current YTD	Budget	Variance	%
<b>Revenue</b>						
3110	Planning and Zoning Fees	1,790.00	17,990.00	20,000.00	-2,010.00	90
3210	Property Tax Receipts	19,754.87	687,731.59	916,559.00	-228,827.41	75
3220	Excise Tax Receipts			32,000.00	-32,000.00	
3230	Sales Tax Receipts	25,786.23	133,703.22	331,427.00	-197,723.78	40
3250	Solid Waste Disposal Tax Dist.	1,442.66	2,862.14	5,700.00	-2,837.86	50
3261	Telecommunication Services		3,800.97	15,000.00	-11,199.03	25
3262	Video Programming		14,563.62	60,000.00	-45,436.38	24
3264	Electric Power		47,626.71	205,000.00	-157,373.29	23
3265	Piped Natural Gas		3,368.69	14,800.00	-11,431.31	23
3311	Grants		828,051.00		828,051.00	
3325	ABC Distribution		49,863.00	200,000.00	-150,137.00	25
3341	Special Events-Park		1,282.51	1,950.00	-667.49	66
3342	Facility Rental	1,392.50	7,388.00	16,200.00	-8,812.00	46
3344	User Fees	2,896.00	3,372.00	6,300.00	-2,928.00	54
3345	Other Park Revenue - Other	3.96	3,622.08	1,800.00	1,822.08	201
3346	ORYA Stipend Revenue		226.47	30,000.00	-29,773.53	1
3350	HPC Donations		211.00		211.00	
3360	Town Special Events		500.00	200.00	300.00	250
3370	Veterans Memorial Donations	10,050.00	34,025.87	35,000.00	-974.13	97
3380	MST Committee Revenues		20.00	100.00	-80.00	20
3831	Interest Earnings		7,476.70	21,500.00	-14,023.30	35
3839	Miscellaneous Revenues		3,001.00	1.00	3,000.00	***
						97
	<b>Total Revenue</b>	<b>63,116.22</b>	<b>1,850,686.57</b>	<b>1,913,537.00</b>	<b>-62,850.43</b>	<b>97</b>
<b>Expenses</b>						
4100	Administrative					
1000	Salary-Town Hall Employees	21,113.16	105,565.80	254,483.00	148,917.20	41
1001	Salary-Governing Body	1,300.00	6,500.00	15,600.00	9,100.00	42
1008	Medicare Expense	307.02	1,535.09	3,916.00	2,380.91	39
1009	Social Security Expense	1,312.79	6,563.89	16,745.00	10,181.11	39
1010	Retirement Expense	2,396.34	11,981.70	30,654.00	18,672.30	39
1011	Health/Dental/Vision	6,114.66	30,573.30	70,547.00	39,973.70	43
1013	Life Insurance	154.24	771.20	800.00	28.80	96
1014	Worker Comp	-101.10	1,937.87	2,250.00	312.13	86
1015	Unemployment	1.69	8.25	800.00	791.75	1
1016	Disability Insurance	88.90	444.50	1,000.00	555.50	44
1017	Simple IRA Contribution	626.16	3,130.80	7,500.00	4,369.20	42
1081	Accounting	7,098.03	44,723.00	72,000.00	27,277.00	62
1082	Consulting	2,450.25	36,210.74	40,000.00	3,789.26	91
1084	Animal Control		5,378.00	21,550.00	16,172.00	25
1090	Legal Fees	2,562.83	20,996.96	50,000.00	29,003.04	42
1091	Tax Collection Fees	4,735.00	4,735.00	5,000.00	265.00	95
1095	Well Monitoring		5,000.00	5,000.00		100

Town of Oak Ridge  
Statement of Revenues and Expenses, Budget and Variance  
Modified Accrual Basis  
November 2021

Account	Object	Description	----- Current Year -----				%
			Current Month	Current YTD	Budget	Variance	
	2610	Office Supplies	360.27	1,190.95	4,000.00	2,809.05	30
	2611	Postage and Delivery	58.00	255.02	850.00	594.98	30
	3100	Travel			500.00	500.00	
	3101	Travel-Administrative			2,500.00	2,500.00	
	3120	Mileage Reimbursement	338.24	357.84	3,000.00	2,642.16	12
	3150	Education		1,254.72	5,000.00	3,745.28	25
	3210	Communications	480.99	2,416.15	6,000.00	3,583.85	40
	3320	Web Hosting Fees	950.00	950.00	6,000.00	5,050.00	16
	3700	Advertising	38.50	1,464.80	4,000.00	2,535.20	37
	3950	Dues and Subscriptions	464.99	18,009.45	32,000.00	13,990.55	56
	3960	Bank and Merchant Fees	52.75	1,102.72	1,800.00	697.28	61
	3970	Elections			5,000.00	5,000.00	
	3981	Special Events	1,409.76	2,819.68	7,250.00	4,430.32	39
	3990	Miscellaneous			500.00	500.00	
	4210	Board of Adjustment			500.00	500.00	
	4220	Historic Preservation Commission	129.32	2,458.36	11,285.00	8,826.64	22
	4230	Ordinance Conversion			5,000.00	5,000.00	
	4240	Planning & Zoning Board			1,000.00	1,000.00	
	4250	Tree Board		237.04	1,500.00	1,262.96	16
	4300	Equipment Lease	552.52	2,662.47	6,000.00	3,337.53	44
	4350	MST Committee		63.75	1,500.00	1,436.25	4
	4360	Conservation Easement Committee			20,000.00	20,000.00	
	4500	Liability Insurance		7,680.95	7,700.00	19.05	100
		<b>Total Account</b>	<b>54,995.31</b>	<b>328,980.00</b>	<b>730,730.00</b>	<b>401,750.00</b>	<b>45</b>
5000		<b>Building and Grounds</b>					
	1083	Security Monitoring	101.61	284.61	300.00	15.39	95
	2110	Furnishings			2,500.00	2,500.00	
	3310	Electricity	1,119.45	5,694.99	19,000.00	13,305.01	30
	3510	Repairs & Maintenance	118.00	2,453.00	12,000.00	9,547.00	20
	3515	Cleaning	290.00	1,450.00	4,400.00	2,950.00	33
		<b>Total Account</b>	<b>1,629.06</b>	<b>9,882.60</b>	<b>38,200.00</b>	<b>28,317.40</b>	<b>26</b>
6200		<b>Cultural and Recreation Expense</b>					
	1004	Salary-Other	18,838.11	92,922.79	231,752.00	138,829.21	40
	1008	Medicare Expense	272.78	1,345.54	3,360.00	2,014.46	40
	1009	Social Security Expense	1,166.39	5,753.40	14,369.00	8,615.60	40
	1010	Retirement Expense	1,961.55	9,537.43	26,304.00	16,766.57	36
	1011	Health/Dental/Vision	4,630.78	23,153.90	58,288.00	35,134.10	40
	1013	Life Insurance	123.20	616.00	1,100.00	484.00	56
	1014	Worker Comp	-247.53	4,744.42	5,500.00	755.58	86
	1015	Unemployment	2.02	30.74	1,050.00	1,019.26	3
	1016	Disability Insurance	98.29	491.45	1,200.00	708.55	41
	1017	Simple IRA Contribution	437.59	2,145.17	6,600.00	4,454.83	33
	3500	Operations and Maintenance	5,722.93	54,823.19	149,500.00	94,676.81	37
	3833	Contributions to Other Agencies		4,862.27	7,000.00	2,137.73	69
	3981	Special Events	1,373.14	12,122.70	25,500.00	13,377.30	48
	3983	ORVA Stipend Expense			30,000.00	30,000.00	
	4500	Liability Insurance		7,284.58	7,100.00	-184.58	103

Town of Oak Ridge  
Statement of Revenues and Expenses, Budget and Variance  
Modified Accrual Basis  
November 2021

Account Object	Description	Current Month	Current YTD	Budget	Variance	%
	<b>Total Account</b>	<b>34,379.25</b>	<b>219,833.58</b>	<b>568,623.00</b>	<b>348,789.42</b>	<b>39</b>
6300	Capital Expenses					
5210	Capital Exp - GIS, Computer, etc		1,328.00	6,040.00	4,712.00	22
5300	Capital Exp-Union Cemetery Renovation		35,000.00	35,000.00		100
5500	Capital Outlay-Equipment and Land Improvements	113,192.95	341,539.92	1,353,817.00	1,012,277.08	25
5700	Capital Outlay-Land and Improvements		255,600.00	255,600.00		100
	<b>Total Account</b>	<b>113,192.95</b>	<b>633,467.92</b>	<b>1,650,457.00</b>	<b>1,016,989.08</b>	<b>38</b>
	<b>Total Expenses</b>	<b>204,196.57</b>	<b>1,192,164.10</b>	<b>2,988,010.00</b>	<b>1,795,845.90</b>	<b>40</b>
	<b>Net Revenue</b>	<b>-141,080.35</b>	<b>658,522.47</b>			

**Town of Oak Ridge  
Supplementary Schedule 1  
Account Balances Report-  
B B & T, Bank of Oak Ridge, and Pinnacle Bank  
Modified Accrual Basis  
As of November 30, 2021**

**Truist**

<b>Checking/Savings</b>	
Truist Checking	277,661.26
Truist Money Market	19,769.04
Truist Bond Account	12,905.99
<b>Total Checking/Savings</b>	<u><u>310,336.29</u></u>

**Bank of Oak Ridge**

<b>Checking/Savings</b>	
Bank Of OR Money Market	226,900.89
Bank of OR ICS Money Market	3,135,704.18
Bank of OR ARP Funding Acct	828,042.00
<b>Total Checking/Savings</b>	<u><u>4,190,647.07</u></u>

**Pinnacle Bank**

<b>Checking/Savings</b>	
Pinnacle Bank Money Market	3,532.04
<b>Total Checking/Savings</b>	<u><u>3,532.04</u></u>

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 November 2021

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 857 1	Batch #: 10422		11/21		1,790.00	
	<b>Account Total:</b>	16,200.00 CR			1,790.00	17,990.00 CR
3210 Property Tax Receipts						
CL 4362 1	Penalties Remitted	GUILFORD COUNTY BOARD OF E	11/21	196.14		
RV 877 1	Property Taxes		11/21	12,826.20		
RV 877 2	Vehicle Property Taxes		11/21	7,124.81		
	<b>Account Total:</b>	667,976.72 CR		196.14	19,951.01	687,731.59 CR
3230 Sales Tax Receipts						
RV 883 1	Sales & Use Tax		11/21	25,786.23		
	<b>Account Total:</b>	107,916.99 CR		25,786.23		133,703.22 CR
3250 Solid Waste Disposal Tax Dist.						
RV 882 1	Solid waste 09-30-21		11/21	1,442.66		
	<b>Account Total:</b>	1,419.48 CR		1,442.66		2,862.14 CR
3370 Veterans Memorial Donations						
CR 855 1	Batch #: 10421		11/21	10,050.00		
	<b>Account Total:</b>	23,975.87 CR		10,050.00		34,025.87 CR
4100 Administrative						
1000 Salary-Town Hall Employees						
JV 564 4	Payroll		11/21	10,556.58		
JV 567 4	Payroll		11/21	10,556.58		
	<b>Object Total:</b>	84,452.64 DB		21,113.16		105,565.80 DB
1001 Salary-Governing Body						
JV 559 4	Council Payroll		11/21	1,300.00		
	<b>Object Total:</b>	5,200.00 DB		1,300.00		6,500.00 DB
1008 Medicare Expense						
JV 559 5	Council Payroll		11/21	18.85		
JV 564 8	Payroll		11/21	144.09		
JV 567 8	Payroll		11/21	144.08		
	<b>Object Total:</b>	1,228.07 DB		307.02		1,535.09 DB
1009 Social Security Expense						
JV 559 6	Council Payroll		11/21	80.60		
JV 564 9	Payroll		11/21	616.10		
JV 567 9	Payroll		11/21	616.09		
	<b>Object Total:</b>	5,251.10 DB		1,312.79		6,563.89 DB
1010 Retirement Expense						
JV 564 12	Retirement Contribution		11/21	1,198.17		
JV 567 12	Retirement Contribution		11/21	1,198.17		
	<b>Object Total:</b>	9,585.36 DB		2,396.34		11,981.70

DB

See Accountant's Compilation Report

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 November 2021

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1011 Health/Dental/Vision						
CL 4390 1	Town Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	11/21	7,354.00		
JV 564 14	Health/Dental/Vision Deduction		11/21		619.67	
JV 567 14	Health/Dental/Vision Deduction		11/21		619.67	
	<b>Object Total:</b>	24,458.64 DB		7,354.00	1,239.34	30,573.30 DB
1013 Life Insurance						
CL 4390 5	Town Life	MUNICIPAL INSURANCE TRUST	11/21	162.44		
JV 564 27	Payroll		11/21		4.10	
JV 567 27	Payroll		11/21		4.10	
	<b>Object Total:</b>	616.96 DB		162.44	8.20	771.20 DB
1014 Worker Comp						
RV 881 1	Workers Comp Refund		11/21		101.10	
	<b>Object Total:</b>	2,038.97 DB			101.10	1,937.87 DB
1015 Unemployment						
JV 559 8	Council Payroll		11/21	1.69		
JV 564 15	Payroll		11/21			
JV 567 15	Payroll		11/21			
	<b>Object Total:</b>	6.56 DB		1.69		8.25 DB
1016 Disability Insurance						
CL 4390 3	Town Disability	MUNICIPAL INSURANCE TRUST	11/21	88.90		
	<b>Object Total:</b>	355.60 DB		88.90		444.50 DB
1017 Simple IRA Contribution						
JV 564 11	Simple IRA		11/21	313.08		
JV 567 11	Simple IRA		11/21			
	<b>Object Total:</b>	2,504.64 DB		626.16		3,130.80 DB
1081 Accounting						
CL 4397 1	October Accounting	SAMUEL K. ANDERS, CPA, MSA	11/21	7,098.03		
	<b>Object Total:</b>	37,624.97 DB		7,098.03		44,723.00 DB
1082 Consulting						
CL 4371 1	Council Meet Video	James Michael Rhodes	11/21	375.00		
CL 4383 1	Water Study	The Wooten Company	11/21	2,075.25		
	<b>Object Total:</b>	33,760.49 DB		2,450.25		36,210.74 DB
1090 Legal Fees						
CL 4361 1	Oct Legal	J. Michael Thomas Attorney	11/21	2,562.83		
	<b>Object Total:</b>	18,434.13 DB		2,562.83		20,996.96 DB
1091 Tax Collection Fees						
CL 4355 1	Tax Collection Fees	GUILFORD COUNTY	11/21	4,735.00		
	<b>Object Total:</b>			4,735.00		4,735.00 DB
2610 Office Supplies						
CL 4351 1	Office Supplies	MOUNTAIN PARK SPRING WATER	11/21	27.60		
CL 4358 1	Office Supplies	OFFICE DEPOT	11/21	74.42		
CL 4372 3	Lowe's Foods	Ashley Royal	11/21	16.29		
CL 4373 4	Office Supplies	CARD SERVICES CENTER	11/21	88.94		
CL 4373 5	Office Supplies	CARD SERVICES CENTER	11/21	75.98		
CL 4373 7	Office Supplies	CARD SERVICES CENTER	11/21	29.14		
CL 4373 8	Office Supplies	CARD SERVICES CENTER	11/21	12.99		
CL 4392 1	Water for Town Hall	MOUNTAIN PARK SPRING WATER	11/21	34.91		
	<b>Object Total:</b>	830.68 DB		360.27		1,190.95 DB

See Accountant's Compilation Report



Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 November 2021

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
2611 Postage and Delivery						
CL 4373 9 Stamps		CARD SERVICES CENTER	11/21	58.00		255.02 DB
	<b>Object Total:</b>		197.02 DB	58.00		
3120 Mileage Reimbursement						
CL 4376 1 604miles@ .56 each 6/10-11/17		TERRY LANNON	11/21	338.24		357.84 DB
	<b>Object Total:</b>		19.60 DB	338.24		
3210 Communications						
CL 4368 1 Voice/Internet		TIME WARNER CABLE	11/21	347.48		
CL 4385 1 9892152122 10/06-11/05		Verizon	11/21	53.51		
JV 564 16 Cell Phone Stipend			11/21	20.00		
JV 564 28 Cell Phone Stipend Park			11/21	20.00		
JV 567 16 Cell Phone Stipend			11/21	20.00		
JV 567 28 Cell Phone Stipend Park			11/21	20.00		
	<b>Object Total:</b>		1,935.16 DB	480.99		2,416.15 DB
3320 Web Hosting Fees						
CL 4366 1 00366226 Web Hosting 11/1/21-10/3		Municode	11/21	950.00		950.00 DB
	<b>Object Total:</b>			950.00		
3700 Advertising						
CL 4356 1 102121C13 Advertising		NORTHWEST OBSERVER	11/21	38.50		1,464.80 DB
	<b>Object Total:</b>		1,426.30 DB	38.50		
3950 Dues and Subscriptions						
CL 4373 1 ARCGIS Desktop		CARD SERVICES CENTER	11/21	400.00		
CL 4373 3 Zoom		CARD SERVICES CENTER	11/21	14.99		
CL 4379 1 Reimb for background Checks		Ashley Royal	11/21	50.00		18,009.45 DB
	<b>Object Total:</b>		17,544.46 DB	464.99		
3960 Bank and Merchant Fees						
JV 559 2 Payroll Fees			11/21	11.75		
JV 564 2 Payroll Fees			11/21	20.50		
JV 567 2 Payroll Fees			11/21	20.50		
	<b>Object Total:</b>		628.52 DB	52.75		681.27 DB
3981 Special Events						
CL 4373 2 FLIC Luminaries		CARD SERVICES CENTER	11/21	1,103.76		
CL 4393 1 11182140 Special Events Ad		NORTHWEST OBSERVER	11/21	306.00		
	<b>Object Total:</b>		1,409.92 DB	1,409.76		2,819.68 DB
4220 Historic Preservation Commission						
CL 4380 1 HPC Reimbursement		Caroline Ruch	11/21	129.32		2,458.36 DB
	<b>Object Total:</b>		2,329.04 DB	129.32		
4300 Equipment Lease						
CL 4353 1 30286181 Copier Lease		MODERN IMPRESSIONS	11/21	124.45		
CL 4360 1 74284850 Copier Lease		Systel Business Equipment	11/21	327.74		
CL 4381 1 336132 Copier Lease		Modern Impressions	11/21	100.33		
	<b>Object Total:</b>		2,109.95 DB	552.52		2,662.47 DB
	<b>Account Total:</b>		253,948.78 DB	56,343.95		308,944.09 DB
5000 Building and Grounds						
1083 Security Monitoring						
CL 4357 1 C0140068 Alarm Monitor Town Hall		SECURITY CENTRAL	11/21	101.61		284.61 DB
	<b>Object Total:</b>		183.00 DB	101.61		

See Accountant's Compilation Report

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 November 2021

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
5000 Building and Grounds						
3310 Electricity						
CL 4386 1	3100 Oak Ridge Rd	DUKE ENERGY	11/21	26.25		
CL 4386 2	4501 Peeples Rd	DUKE ENERGY	11/21	29.69		
CL 4394 1	1611 Oak Ridge Rd	DUKE ENERGY	11/21	28.33		
CL 4394 2	Town Hall	DUKE ENERGY	11/21	999.68		
CL 4394 3	HWY 150 Crosswalk	DUKE ENERGY	11/21	35.50		
	<b>Object Total:</b>		<b>4,575.54 DB</b>	<b>1,119.45</b>		<b>5,694.99 DB</b>
3510 Repairs & Maintenance						
CL 4359 1	NOV022 Plant Maintenance	Real Lyf	11/21	59.00		
CL 4359 2	Oct022 Plant Maintenance	Real Lyf	11/21	59.00		
	<b>Object Total:</b>		<b>2,335.00 DB</b>	<b>118.00</b>		<b>2,453.00 DB</b>
3515 Cleaning						
CL 4352 1	628507 October Cleaning	AT YOUR SERVICES CLEANING	11/21	290.00		
	<b>Object Total:</b>		<b>1,160.00 DB</b>	<b>290.00</b>		<b>1,450.00 DB</b>
	<b>Account Total:</b>		<b>8,253.54 DB</b>	<b>1,629.06</b>		<b>9,882.60 DB</b>
	<b>Fund Total:</b>		<b>58,169.15</b>	<b>60,368.54</b>		

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 November 2021

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3342 Facility Rental						
CR 856 1	Batch #: 10422		11/21		597.50	
CR 858 1	Batch #: 10423		11/21		795.00	
	<b>Account Total:</b>	5,995.50 CR			1,392.50	7,388.00 CR
3344 User Fees						
CR 860 1	Batch #: 10423		11/21		2,896.00	
	<b>Account Total:</b>	476.00 CR			2,896.00	3,372.00 CR
3345 Other Park Revenue - Other						
CR 859 1	Batch #: 10423		11/21		3.96	
	<b>Account Total:</b>	3,618.12 CR			3.96	3,622.08 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
JV 564 18	Payroll		11/21	9,708.57		
JV 567 18	Payroll	74,084.68 DB	11/21	9,129.54		
	<b>Object Total:</b>			18,838.11		92,922.79 DB
1008 Medicare Expense						
JV 564 19	Payroll		11/21	140.59		
JV 567 19	Payroll		11/21	132.19		
	<b>Object Total:</b>	1,072.76 DB		272.78		1,345.54 DB
1009 Social Security Expense						
JV 564 20	Payroll		11/21	601.14		
JV 567 20	Payroll	4,587.01 DB	11/21	565.25		
	<b>Object Total:</b>			1,166.39		5,753.40 DB
1010 Retirement Expense						
JV 564 23	Retirement Contribution		11/21	1,002.08		
JV 567 23	Retirement Contribution		11/21	959.47		
	<b>Object Total:</b>	7,575.88 DB		1,961.55		9,537.43 DB
1011 Health/Dental/Vision						
CL 4390 2	Park Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	11/21	4,656.00		
JV 564 30	Health/Dental/Vision Deduction		11/21		12.61	
JV 564 31	Health/Dental/Vision Deduction		11/21		12.61	
JV 567 30	Health/Dental/Vision Deduction		11/21		25.22	
JV 567 31	Health/Dental/Vision Deduction	18,523.12 DB	11/21	4,656.00		
	<b>Object Total:</b>			4,656.00		23,153.90 DB
1013 Life Insurance						
CL 4390 6	Park Life	MUNICIPAL INSURANCE TRUST	11/21	136.30		
JV 564 25	Health/Dental/Vision Deduction		11/21		6.55	
JV 567 25	Health/Dental/Vision Deduction		11/21		6.55	
	<b>Object Total:</b>	492.80 DB		136.30		616.00 DB
1014 Worker Comp						
RV 881 2	Workers Comp Refund		11/21	247.53		
	<b>Object Total:</b>	4,991.95 DB		247.53		4,744.42 DB

See Accountant's Compilation Report

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 November 2021

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
1015 Unemployment						
JV 564 26 Payroll			11/21	1.14		
JV 567 26 Payroll			11/21	0.88		
			28.72 DB	2.02		30.74 DB
	<b>Object Total:</b>					
1016 Disability Insurance						
CL 4390 4 Park Disability		MUNICIPAL INSURANCE TRUST	11/21	98.29		
			393.16 DB	98.29		491.45 DB
1017 Simple IRA Contribution						
JV 564 22 Simple IRA			11/21	219.93		
JV 567 22 Simple IRA			11/21	217.66		
			1,707.58 DB	437.59		2,145.17 DB
	<b>Object Total:</b>					
3500 Operations and Maintenance						
CL 4364 1 Muskrat Trapping		McNeely Pest Control	11/21	600.00		
CL 4365 1 C0040132 Alarm Monitoring Concess		SECURITY CENTRAL	11/21	84.00		
CL 4369 1 Towels, Shop TP		LOWE'S	11/21	233.38		
CL 4369 2 Janitorial/Grounds Care		LOWE'S	11/21	38.42		
CL 4370 1 863004792 October Fuel		QUALITY OIL COMPANY	11/21	800.15		
CL 4372 1 Advance Auto		Ashley Royal	11/21	1.59		
CL 4372 2 Industrial Power Inc		Ashley Royal	11/21	28.00		
CL 4372 4 PSI Grounds Care		Ashley Royal	11/21	3.68		
CL 4372 5 Tractor Supply Grounds Care		Ashley Royal	11/21	29.85		
CL 4372 6 Tractor Supply Grounds Care		Ashley Royal	11/21	7.46		
CL 4373 6 Winter Annuals		CARD SERVICES CENTER	11/21	112.00		
CL 4377 1 254664 Janitorial Supplies		TARHEEL PAPER & SUPPLY CO	11/21	220.62		
CL 4378 1 254489 Janitorial Supplies		TARHEEL PAPER & SUPPLY CO	11/21	730.42		
CL 4387 1 8620807781 Replenish First Aid		Zee Medical Service #86	11/21	106.60		
CL 4391 1 Reimb for Ferguson Grounds Car		Lee Gilmore	11/21	64.32		
CL 4396 1 6231 Lisa Dr		DUKE ENERGY	11/21	27.22		
CL 4396 2 6231 Lisa Dr		DUKE ENERGY	11/21	127.48		
CL 4396 3 8326 Linville Rd		DUKE ENERGY	11/21	58.99		
CL 4396 4 8515 Scoggins Rd		DUKE ENERGY	11/21	26.49		
CL 4396 5 9326 Linville Rd		DUKE ENERGY	11/21	66.03		
CL 4396 6 8300 Linville Rd		DUKE ENERGY	11/21	26.56		
CL 4396 7 6231 Lisa Dr		DUKE ENERGY	11/21	29.10		
CL 4396 8 Town Park Lights		DUKE ENERGY	11/21	1,437.58		
CL 4396 9 Town Park		DUKE ENERGY	11/21	852.42		
CL 4396 10 8515 Scoggins Rd		DUKE ENERGY	11/21	10.57		
			49,100.26 DB	5,722.93		54,823.19 DB
	<b>Object Total:</b>					
3981 Special Events						
CL 4388 1 Reimb Supplies Terror Trail		Nick Gervasi	11/21	1,373.14		
			10,749.56 DB	1,373.14		12,122.70 DB
	<b>Object Total:</b>					
	<b>Account Total:</b>			285.85		207,686.73 DB
	<b>Fund Total:</b>			34,665.10	4,578.31	

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 November 2021

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
91 Capital Expenses						
6300 Capital Expenses						
5500 Capital Outlay-Equipment and Land Improvements						
CL 4354 1 52910	Haw River Road MST Trail	Davis, Martin, Powell	11/21	5,858.30		
CL 4374 1 52948	Haw River Road MST	Davis, Martin, Powell	11/21	8,112.40		
CL 4375 1 665	Haw River MST 10/01-10/3	Yates Construction, Inc.	11/21	87,317.00		
CL 4382 1 NOC-2678	Carriage Cove Trail Surv	Evans Engineering, Inc.	11/21	8,500.00		
CL 4384 1 7011	Well Study HFP	Seramur & Associates, PC	11/21	1,956.25		
CL 4395 1 54749	Dyson Airblade Hand Drye	Restroom Direct	11/21	1,449.00		
	Object Total:	228,346.97	DB	113,192.95		341,539.92
	Account Total:	228,346.97	DB	113,192.95		341,539.92
	Fund Total:			113,192.95	0.00	
	Grand Total:			206,027.20	64,946.85	

Town of Oak Ridge  
 Supplementary Schedule 3  
 Schedule of Assets and Depreciation  
 Modified Accrual Basis  
 2021/2022 FY

Asset	Cost as of 7/1/2021	2021/2022 Additions	2021/2022 Disposals	Total	Accumulated		
					Depreciation as of 6/30/21	Depreciation as of 6/30/21	
Land	3,800,604.41			3,800,604.41			
8326 Linville Rd	51,100.00			51,100.00	14,910.64	1,863.83	16,774.47
8300 Linville Rd	52,431.00			52,431.00			
Computer Equipment & Software	57,038.45	1,328.00		58,366.45	40,689.12	4,477.98	45,167.10
Furniture and Fixtures	52,071.80			52,071.80	40,817.23	2,967.92	43,785.15
Other - Equipment	47,954.37			47,954.37	7,004.33	3,280.28	10,284.61
Park Structures & Improvements	519,105.24			519,105.24	166,314.57	16,390.72	182,705.29
Park Land Improvements	3,045,857.71			3,045,857.71	797,307.29	107,519.38	904,826.67
Park Equipment	874,549.27	71,666.70	11,544.94	957,760.91	494,309.28	57,473.12	551,782.40
Sidewalks	397,331.38			397,331.38	46,290.52	26,422.08	72,712.60
Signs	52,161.19			52,161.19	19,894.46	2,296.81	22,191.27
Town Hall	1,600,066.68			1,600,066.68	615,682.59	47,423.87	663,106.46
<b>Total</b>	<b>10,550,271.50</b>	<b>72,994.70</b>	<b>11,544.94</b>	<b>10,634,811.14</b>	<b>2,243,220.03</b>	<b>270,115.99</b>	<b>2,513,336.02</b>

Est. Monthly 23,428.83

Note: Per Auditors' instructions, the two houses on Park property were separated from the Land value on this spreadsheet.  
 8326 Linville is being depreciated beginning 7/01/12. 8300 Linville is not in use by Town and therefore not depreciated.

Town of Oak Ridge  
 Supplementary Schedule 4  
 Modified Accrual Basis

**Town of Oak Ridge - Whitaker Land**

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**Original Loan Date 7/16/2018 - Loan Amount \$1,620,000.00**

Payment Amount Varies (\$180,000.00 + Interest)

10-Year Term @ 6% - Loan End Date 7/16/2027

<u>Date</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Balance</u>
7/16/2018	180,000.00	0.00	180,000.00	1,620,000.00
7/16/2019	277,200.00	97,200.00	180,000.00	1,440,000.00
7/16/2020	266,400.00	86,400.00	180,000.00	1,260,000.00
7/16/2021	255,600.00	75,600.00	180,000.00	1,080,000.00
7/16/2022				1,080,000.00
7/16/2023				1,080,000.00
7/16/2024				1,080,000.00
7/16/2025				1,080,000.00
7/16/2026				1,080,000.00
7/16/2027				1,080,000.00

Projected Totals	979,200.00	259,200.00	720,000.00	0.00
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